



INDUSTRY CIRCULAR

DEPARTMENT OF THE TREASURY

Bureau of Alcohol, Tobacco and Firearms
Washington, D. C. 20226

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CHANGE IN PLACE OF FILING ALCOHOL, TOBACCO AND CERTAIN FIREARMS TAX RETURNS, CLAIMS AND RELATED DOCUMENTS

Proprietors of Distilled Spirits Plants and Bonded Wineries,
Brewers, Manufacturers of Tobacco Products, Manufacturers
of Cigarette Papers and Tubes, Proprietors of Export
Warehouses, Manufacturers of Nonbeverage Products, NFA
Importers, Dealers, and Manufacturers, and Others Concerned.

Purpose. This circular is issued to inform alcohol and tobacco excise taxpayers and all special (occupational) taxpayers of an ATF Procedure which will be published in the next issue of the Alcohol, Tobacco and Firearms Bulletin. This procedure will read substantially as follows:

ATF Procedure 87-2

Section 1. PURPOSE.

This ATF Procedure establishes revised guidelines for filing alcohol, tobacco and certain firearms tax returns, and alcohol, tobacco and certain firearms claims. The new guidelines specify that alcohol and tobacco excise tax returns, all special (occupational) tax returns and alcohol, tobacco and certain firearms claims and related documents previously filed with IRS are now required to be filed with ATF.

Section. 2. BACKGROUND.

Section 1879(r) of the Tax Reform Act of 1986, Pub. L. 99-514, amends 26 U.S.C. 6091(b) to provide that the Secretary of the Treasury has the authority to designate the place of filing of returns of taxes on alcohol, tobacco and firearms. Accordingly, the appropriate regulations in 27 CFR are being amended to require alcohol and tobacco excise tax returns, all special (occupational) tax returns, and alcohol, tobacco and certain firearms claims and related documents to be filed with ATF.

Section. 3. PROCEDURES.

(A) Alcohol and Tobacco Excise Tax Returns (Domestic) - All domestic alcohol and tobacco tax returns, ATF F 5000.24, will be filed with ATF. The returns must be mailed to the special purpose post office box indicated on the form and listed below. Taxpayers required to pay alcohol and tobacco excise tax by electronic fund transfer (EFT) should also refer to the new ATF Procedure 87-3, which contains payment instructions replacing the current instructions contained in ATF Procedure 84-2.

(B) Alcohol and Tobacco Excise Tax Returns (Puerto Rico) - Puerto Rican alcohol and tobacco excise tax returns will be filed with the Chief, Puerto Rico Operations (ATF), U.S. Courthouse and Federal Building, Room 329, Avenida Carlos Chardon, Hato Rey, Puerto Rico 00919. The bonds previously filed with and approved by the Officer-in-Charge, IRS, will now be filed with and approved by the Regional Director (Compliance), ATF. Current bonds approved by IRS remain valid. Taxpayers required to pay alcohol and tobacco excise tax by electronic fund transfer (EFT) should also refer to ATF Procedure 87-3, for revised payment procedures.

(C) Special (Occupational) Tax - All special (occupational) tax returns will be mailed to the special purpose post office box shown on the ATF F 5630.5, Annual Special Tax Registration and Return. The tax stamps formerly issued by IRS will now be issued by ATF. Inquiries concerning special (occupational) tax should be directed to the appropriate ATF regional office, except that inquiries concerning firearms (National Firearms Act) special (occupational) tax should be directed to the National Firearms Act Branch, Bureau of Alcohol, Tobacco and Firearms, Washington, DC 20226 (Telephone: (202) 566-7371).

(D) Claims - Alcohol, tobacco and certain firearms claims (relating to taxes imposed by the National Firearms Act, 26 U.S.C. Chapter 53) and related documents previously filed with IRS should now be filed with the taxpayer's appropriate regional director (compliance), ATF. Refunds previously issued by IRS pursuant to approved claims for refund of alcohol and tobacco tax and special (occupational) tax will now be issued by ATF.

(E) Lockbox Addresses for Alcohol and Tobacco Excise Tax Returns (Domestic) - Following are the addresses for mailing excise tax returns:

If your business is located in:	Use the following address:
Georgia, North Carolina, South Carolina, Tennessee, Mississippi, Alabama, Florida	Bureau of ATF Excise Tax P.O. Box 360768M Pittsburgh, PA 15251-6768
Illinois, Minnesota, Missouri, Wisconsin, Kansas, Nebraska, North Dakota, South Dakota, Iowa	Bureau of ATF Excise Tax P.O. Box 371022M Pittsburgh, PA 15251-7022
Indiana, Ohio, Kentucky, West Virginia, Michigan	Bureau of ATF Excise Tax P.O. Box 360958M Pittsburgh, PA 15251-6958
Texas, Louisiana, Arkansas, Oklahoma, Colorado, New Mexico, Wyoming	Bureau of ATF Excise Tax P.O. Box 371185M Pittsburgh, PA 15251-7185
New York, Massachusetts, Connecticut, Rhode Island, New Hampshire, Vermont, Maine	Bureau of ATF Excise Tax P.O. Box 360002M Pittsburgh, PA 15251-6002
Pennsylvania, Maryland, New Jersey, Delaware, Virginia, District of Columbia	Bureau of ATF Excise Tax P.O. Box 360144M Pittsburgh, PA 15251-6144
California, Montana, Idaho, Washington, Oregon, Nevada, Utah, Arizona, Hawaii, Alaska	Bureau of ATF Excise Tax P.O. Box 371517M Pittsburgh, PA 15251-7517

Section 4. REVISED FORMS.

These changes have required numerous form revisions as listed below:

IRS Form 11, Special Tax Return and Application for Registry, has been redesignated ATF F 5630.5, Annual Special Tax Registration and Return.

ATF F 2635 (5620.8), Claim - Alcohol, Tobacco and Firearms Taxes, has been revised for use in filing all

claims relating to alcohol and tobacco excise tax and all special (occupational) tax. IRS Form 843, Claim, will no longer be used for claims for refund of ATF taxes as IRS is no longer involved in this refund process.

Other ATF forms which have been revised to show that they will be filed with ATF instead of IRS are as follows:

ATF F 5000.24, Excise Tax Return

ATF F 5110.52, Deferred Tax Return - Distilled Spirits (Puerto Rico)

ATF F 5110.53 - Prepayment Tax Return - Distilled Spirits (Puerto Rico)

ATF F 2927 (5120.33), Deferred Tax Return - Wine (Puerto Rico)

ATF F 2928 (5120.34), Prepayment Tax Return - Wine (Puerto Rico)

ATF F 2929 (5130.17), Deferred Tax Return - Beer (Puerto Rico)

ATF F 2930 (5130.21), Prepayment Tax Return - Beer (Puerto Rico)

ATF F 487-B (5170.7), Application and Permit to Ship Liquors and Articles of Puerto Rican Manufacture Taxpaid to the United States

ATF F 2988 (5200.5), Deferred Tax Return - Puerto Rican Cigars and Cigarettes

ATF F 3073 (5200.8), Prepayment Tax Return - Puerto Rican Cigars, Cigarettes, Cigarette Papers and Cigarette Tubes

ATF F 2897 (5120.32), Tax Deferral Bond - Wine (Puerto Rico)

ATF F 2898 (5130.16), Tax Deferral Bond - Beer (Puerto Rico)

ATF F 2986 (5210.12), Deferral Bond - Cigars and Cigarettes (Puerto Rico)

ATF F 5110.50, Tax Deferral Bond - Distilled Spirits (Puerto Rico)

ATF F 5110.51, Application, Permit, and Report - Distilled Spirits Products (Puerto Rico)

ATF F 2900 (5100.21), Application, Permit, and Report - Wine and Beer (Puerto Rico)

Editions prior to 1987 for all of the above forms will become obsolete on July 1, 1987, and may not be used after that date. ATF F 1600.1, Requisition for Forms and Publications, should be used for ordering the revised forms.

Three forms have been eliminated.

ATF F 4640 (5600.5), Remittance Transmittal (ATF) - This form has been used by export warehouse proprietors to pay taxes on tobacco products and cigarette papers and tubes for which evidence of exportation was not timely furnished. ATF F 5000.24, Excise Tax Return, has been revised and will now be used whenever this tax is required to be paid.

ATF F 5620.3, Notice of Adjustment of Claim for Abatement, and ATF F 5620.5, Notice of Adjustment of Claim, are also eliminated. The claimant will now be advised of adjustments directly by ATF on the copy of ATF F 2635 (5620.8), Claim - Alcohol, Tobacco and Firearms Taxes, that is returned to the claimant.

Section 5. COORDINATION WITH IRS.

Procedures have been established by both agencies to effect an orderly transition from IRS to ATF of the depositing of ATF taxes and the receiving and processing of the tax returns and related documents. During this transition period, any ATF documents filed by taxpayers with the incorrect agency (IRS instead of ATF or vice versa) will be promptly forwarded to the proper agency.

Section 6. EFFECTIVE DATE.

Excise tax returns and related documents required to be filed on or after July 1, 1987, shall be filed with ATF.

Special (occupational) tax returns for the tax year beginning July 1, 1987, shall be filed with ATF, even if filed earlier than that date.

INQUIRIES. Inquiries concerning this circular should refer to its number and be addressed to the Regional Director (Compliance), Bureau of Alcohol, Tobacco and Firearms, for the region in which your business is located.

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Acting Director

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Bureau of Alcohol, Tobacco and Firearms
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